

ABSTRACT OF THE DISCLOSURE

A semiconductor element of this invention includes a drift layer of a first conductivity type formed on a semiconductor substrate of the first conductivity type, a well layer of a second conductivity type selectively formed in the surface of the drift layer, a source layer of the first conductivity type selectively formed in the surface of the well layer, a trench formed to reach at least the inside of the drift layer from the surface of the source layer through the well layer, a buried electrode formed in the trench through a first insulating film, and a control electrode formed on the drift layer, the well layer, and the source layer through a second insulating film.